Pellegrino
PELLEGRINO FOOD PRODUCTS CO., INC.

POST OFFICE BOX 1606
WARREN, PENNSYLVANIA 16365

May 2, 2005

California First Leasing Corporation
18201 Von Karman Avenue, Suite 800
Irvine, CA 92612

Attn: Michael W. Curtis – Vice President

Please be aware that Pellegrino Food Products Co., Inc. has withdrawn any offer for lease financing as of this date.

Sincerely,

Thomas Pellegrino

Thomas Pellegrino
President

Cc: Rheon USA

FAX: (814) 723-3819 PHONE: (814) 723-3402

EXHIBIT
1
ALL-STATE LEGAL SUPPLY CO.